

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Wayne E. Mary S. Jones  
DOCKET NO.: 05-01411.001-R-1  
PARCEL NO.: 12-31-200-006

The parties of record before the Property Tax Appeal Board are Wayne E. Mary S. Jones, the appellants; and the Menard County Board of Review.

The subject property consists of a 10.64-acre parcel improved with a 13-year-old, one-story style frame dwelling that contains 2,534 square feet of living area. Features of the home include central air-conditioning, a partial finished basement and a 552 square foot garage.

The appellants appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvements and overvaluation as the bases of the appeal. In support of the land inequity argument, the appellants submitted information on three comparables located 3 to 5 miles from the subject. The comparables range in size from 0.39 acre to 2.92 acres. The comparables had land assessments ranging from \$1,734 to \$6,186 or from \$594 to \$8,469 per acre. The subject has a land assessment of \$8,667 or \$814.57 per acre.

In support of the improvement inequity argument, the appellants submitted improvement information on the same three comparables used to support the land inequity issue. The comparables consist of two, two-story style frame dwellings and one, part one and one-half-story and part one-story style brick and frame dwelling. The comparables are 8 or 28 years old and range in size from 2,470 to 2,688 square feet of living area. Features of the comparables include central air-conditioning, one fireplace, garages that contain from 780 to 928 square feet of building area and full or partial basements, one of which is finished as a

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Menard County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	8,667
IMPR.:	\$	65,141
TOTAL:	\$	73,808

Subject only to the State multiplier as applicable.

PTAB/MRT/9/18/07

recreation room. These properties have improvement assessments ranging from \$40,176 to \$53,543 or from \$16.26 to \$20.78 per square foot of living area. The subject has an improvement assessment of \$65,141 or \$25.71 per square foot of living area.

In support of the overvaluation argument, the appellants submitted an appraisal of the subject property with an effective date of December 21, 2005. The appraiser, who was not present at the hearing to provide testimony regarding his methodology, or be cross-examined, used only the sales comparison approach in estimating a value for the subject of \$225,000. The appraiser examined three comparables located 0.71 mile to 2.66 miles from the subject. The comparables are situated on lots ranging from 0.74 acre to 5 acres in size and are improved with two, two-story style dwellings and one, one and one-half-story dwelling. The properties range in age from 2 to 15 years and range in size from 2,178 to 2,510 square feet of living area. The comparables were reported to have two-car or three-car garages and full or partial finished basements. The comparables sold between April 2004 and September 2005 for prices ranging from \$207,000 to \$229,000 or from \$84.98 to \$91.83 per square foot of living area including land. The appraiser adjusted the comparables for such things as lot size, living area, basement finish and garage size. After adjustments the comparables had adjusted sales prices ranging from \$210,500 to \$225,400. The appraiser noted the subject's five rural acres have similar market value to comparable one's subdivision lot value. The appraiser also placed greatest weight on comparable one as being most similar to the subject.

The appellants submitted additional evidence disputing the board of review's cost estimates for various items and proposed pricing adjustments for such things as finished basement, patio, deck, garage, plumbing fixtures, neighborhood factor, etc.

At the hearing, the hearing officer asked the appellants if they had any experience or training as appraisers or assessors, to which the appellants replied they did not. The appellants testified their crawlspace was improperly assessed and has no value and that their finished basement should more properly be classified as a recreation room. The appellants compared their finished basement to their comparable one's recreation room and opined there was no difference between the two properties. The appellants further testified the subject parcel contained 10.64 acres as of its January 1, 2005 assessment date. The appellants opined that much of the subject parcel is brush-covered hillsides and should not be classified and assessed as residential land. The appellants also testified that no subdivision factor should be applied to the subject property because of its rural location which is not in a subdivision.

During cross examination, the board of review's representative asked the appellants what they thought was the value of residential brush-covered land. The appellants had no market data to support their contention that the brush areas had little value. The representative then asked the appellants how they determined the per square foot adjustments they attempted to make to their comparables. The appellants responded that they looked at the property record cards. The representative then asked whether the adjustments claimed by the appellants were adjusted for house style, size or construction quality. The appellants responded that they made no such adjustments. The representative then asked how the appellants based their claim that the subject should not have a subdivision or neighborhood factor applied to its assessment. The appellants responded that they found a comparable that had no such factors applied and that the subject should likewise have no such factors.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$73,808 was disclosed. The subject has an estimated market value of \$219,015 or \$86.43 per square foot of living area including land, as reflected by its assessment and Menard County's 2005 three-year median level of assessments of 33.70%.

The board of review failed to submit any comparables directly in support of the subject's assessment, but submitted instead a critique of the appellants' comparables. The board of review also submitted a list of 81 properties in the subject's township. The list included mobile homes, miscellaneous buildings and a wide variety of housing styles. The list included only limited information such as design and square footage of land and living area. No other descriptive information was provided.

At the hearing, the board of review's representative testified the appellants' comparables were dissimilar to the subject in terms of size, design, or location and that the subject's land is entirely residential. The representative also testified the appraisal of the subject that was submitted by the appellants is the best indication of the subject's market value. Regarding the adjustments to the subject that were requested by the appellants, the representative testified those adjustments have no basis in appraisal or assessment methodology. The neighborhood and subdivision factors applied to the subject are based on different markets within the county. The subdivision factor is merely a term used to capture sales data and is really a location factor meant to adjust for local market conditions. The subject has a subdivision factor because its location in the south-central portion of the county allows development of five-acre tracts and, as a neighborhood, the market area requires adjustment of cost tables. Regarding the recreation room of the appellants'

comparable one, the representative testified that classification was in error and that the comparable's assessment was corrected in 2006 to reflect finished living space like the subject. The representative testified the cost tables in the Illinois Real Property Appraisal Manual were used to value the subject dwelling and the appellant's comparables and that he believed they had been valued correctly on that basis. Finally, the representative testified the appellants' comparables were inferior in quality of components and construction when compared to the subject.

During cross-examination, the appellants asked the board of review's representative why the subject had a 1.20 subdivision and neighborhood factors are applied to its assessment. The representative responded that neighborhood factors are derived from market data and some areas do not have such factors applied because sales do not justify them. One of the appellants' comparables has a 1.25 subdivision factor and two comparables are in areas where a factor is not warranted, based on sales. Finally, the appellants questioned the board of review's representative regarding the \$14.45 per square foot cost of the subject's deck, claiming the deck should have been priced at just \$10.85 per square foot. In response, the representative stated that the \$10.85 price was from the 1998 Illinois Real Property Appraisal Manual, while the higher \$14.45 cost was from the updated 2005 cost tables.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellants' argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not overcome this burden.

Regarding the appellants' land inequity contention, the Board finds the appellants submitted information on three comparables while the board of review submitted no comparables. The appellants' comparables were considerably smaller than the subject, ranging in size from 0.39 acre to 2.92 acres, and had land assessments ranging from \$594 to \$8,469 per acre. The 10.64-acre subject parcel had a land assessment of \$814.57 per acre, which falls near the low end of this range. Therefore, the

Board finds the subject's land assessment is supported by the appellants' own comparables.

Regarding the appellants' improvement inequity contention, the Board finds the appellants submitted information on the same three comparables used in the land inequity argument, but the board of review submitted a list of 81 comparables with limited information. The Board gave little weight to the board of review's list of comparables because the list included mobile homes and a hodgepodge of dissimilar properties with insufficient descriptive data to reasonably compare to the subject. Notwithstanding the board of review's failure to submit useable comparables in support of the subject's assessment, the Board finds the appellants' comparables differed significantly in design and location when compared to the subject. Two of the comparables were two-story dwellings, while the third was a one and one-half-story design. The comparables were thus dissimilar to the subject's one-story design and were located 3 to 5 miles from the subject. Therefore, the Board gave little weight to the appellant's comparables. The Board also gave little weight to the appellants' adjustments to various components of the subject property. The Board finds the appellants admitted they had no basis for their adjustments and further finds that the board of review's representative adequately supported the subject's subdivision factor with reasoned testimony. The Board also finds the representative's testimony adequately refuted the appellants' allegations regarding the supposed incorrect pricing of the subject's finished basement, crawl space, deck and other features. In summary, the Board finds the appellants have not met their burden of proving assessment inequity by clear and convincing evidence.

The appellants also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2<sup>nd</sup> 1256 (2<sup>nd</sup> Dist. 2000). After analyzing the market evidence submitted, the Board finds the appellants have failed to overcome this burden.

Regarding the appellants' overvaluation argument, the Board finds they submitted an appraisal of the subject with a market value estimate of \$225,000. Because the appraiser was not present at the hearing to provide testimony or be cross examined, the Board gave little weight to the appellants' appraisal. Nonetheless, the Board finds the subject's estimated market value of \$219,015 as reflected by its assessment is supported by the appellants' appraisal.

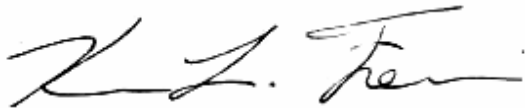
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In conclusion, the Board finds the appellants have failed to prove unequal treatment in the assessment process by clear and convincing evidence or overvaluation by a preponderance of the evidence and the subject's assessment is correct and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.